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THE SINGLE TAX: WHAT AND WHY.

IN all ages, men who aspire to a reputation for great wisdom have found much more difficulty in comprehending simple truths than in comprehending complicated ones. Whenever a new theory is brought forward, with a claim on its behalf to far-reaching importance, and yet such a theory appears to be simple, clear, and easy of comprehension, everybody responds with an incredulous : "Is that all?"

Such is the fortune of the single-tax theory. Nothing is more simple or more easily understood; yet many learned men dismiss the subject from their minds, upon the express ground that nobody can understand what the single tax is. Other learned, sincere, and earnest men attempt to define it, and immediately compound such a mixture of abstruse perplexities that they pronounce it an utterly impracticable scheme. Roughly speaking, it may be said that there are only two classes of people who understand what the single tax is; the one being the large and growing class who believe in it, and the other the small but immensely powerful class who know that it would deprive them of the privilege of taxing their fellow-men.

Be it right or wrong, the idea of the single tax is one of the simplest, most straightforward, easily understood, and easily carried into practical execution, within the whole range of political economy. The very idea of a "single tax," that is, of abolishing the present vast multiplicity of taxes, nearly all of which are admitted by everybody to be injurious, and of collecting all public revenue by one tax, is perfectly simple; and, taken by itself, it is so absolutely just and reasonable that nothing can be said against it. Whether it is *practicable* or not is an entirely separate question. But if it is possible to discover one tax which will be just, equal, and practicable, and which will supply all the proper requirements of all governments, one can hardly conceive of any ground of objection to the collection of all government revenue by that tax. Even if there are other taxes just as good,

yet the argument in favor of simplicity and unity in the assessment and collection of taxes seems conclusive in favor of a single tax. But if it can be easily demonstrated, not only that there is no other tax just as good, but that all other taxes are positively bad, unjust, unequal, and more or less disastrous to humanity in their operation, the argument in favor of some single form of taxation which is not open to these objections simply admits of no answer whatever, and has never received any. Thus, the central idea of *one tax* is obviously an ideal method of taxation.

But we have to explain what is meant, not merely by *a* single tax, but by *the* single tax. In passing, let it be noted that, in all the history of political economy, nobody has been known to advocate seriously any form of single tax except *the* single tax which we are about to explain. This single tax was first expounded by the illustrious French physician Quesnay, more than one hundred and fifty years ago. The theory was accepted with enthusiasm by the most eminent men of the time. But it was submerged in the tremendous agitation of the French Revolution and the Napoleonic wars; any attempt to teach it in Great Britain was regarded as no better than treason, and if seriously made would have been severely punished; and thus the very idea of the single tax was practically lost to mankind. It has now been revived; and it is slowly making its way in all classes of society, including the rich as well as the poor. It would be a breach of confidence to mention names; otherwise it would be easy to give the names of distinguished men in every department of life: statesmen, college professors, divines, lawyers, editors, merchants, and manufacturers, who, in private, freely express their unqualified acceptance of this doctrine, but who, for good reasons, do not think it expedient to give public expression to their faith. A theory which has commanded such assent as this surely deserves attention and explanation.

The name *impôt unique* was invented by Quesnay, and has simply been translated in English into "the single tax." By this phrase is to be understood the abolition of all existing taxes save one; that one being the tax on ground rent, or, as it is otherwise called, the value of land; and, of course, the concen-

tration of all public burdens upon ground rent. The single tax, therefore, implies the total abolition of all taxes upon personal property, buildings, and improvements, of all custom tariffs, all excise duties, all stamp duties, all poll taxes, and, in short, every tax of every description, except that which is now levied upon the rent of bare land.

Thus far, the matter would surely seem perfectly simple. No new taxes are to be invented or imposed. All that needs to be done is to abolish all existing taxes except this one. But some explanation of the terms used is necessary. "Ground rent" and the "value of land" are in reality the same thing. Rent is the price which the owner of land either does or can obtain for the privilege of using land; and what is usually called the value of land, or the price of land, is nothing but the capitalized value of its rent; or, to use simpler terms, it is the present market value of the landlord's power of collecting rent in future, as compensation for the privilege of using land.

Here, however, is a fertile source of confusion. We are all so accustomed to thinking of land as being necessarily worth a great sum in and of itself that almost everybody beginning the study of this subject is overwhelmed with confusion, when some solemn critic informs him that "land is the least productive of all improvements," because the rent of land usually brings a smaller return upon the investment than the income of any equal investment in other property. Thus, in Great Britain, when the usual rate of interest on good investments was 4 per cent., the average income from investments in land was not more than 3 per cent.; and something of the same proportion has always existed. This seems to multitudes a conclusive proof that the rent of land is very low; whereas there is nothing in the statement, except a clever trick. Land costs nothing to produce; and it cannot be produced. All other investments are produced by human skill and labor, and cost enormously in production. Rent is not, therefore, measured by the value of land; but the value of land is always measured by rent. A piece of land for which nobody ever did and nobody ever will pay any rent has no market value whatever. The value of land, therefore, depends

entirely upon the amount of rent which is annually collected at present, and which it is believed can be annually collected in future. Men are willing to give for a piece of land just as much as, and no more than, such a price as in their judgment would, if invested in other perfectly safe securities, produce an annual income equal to the rent which they believe will, on the average, be paid for the use of that land. Suppose the ordinary rate of interest upon a perfectly safe bond to be 4 per cent. Such a 4 per cent. bond would then sell for \$100. A piece of land which produced a net rent, after deducting all taxes and all expenses, of \$4 every year, and which all men were satisfied would never produce any more or any less, would also sell for \$100. This is called "twenty-five years' purchase;" and this is the term constantly used in ascertaining the value of land. It is always estimated at just as many years' purchase of the annual net rent as the capital of perfectly safe investments bears to the current rate of interest on them. When the current rate of interest is 5 per cent., land is worth, on the average, twenty years' purchase of its annual rent. When the rate of interest falls to 4 per cent., land is worth twenty-five years' purchase. When the rate falls to 3 per cent., land is worth thirty-three years' purchase. Thus the value of land rises and falls with its rent; but the market value of land has no influence whatever on fixing rent.

Again, it must be noted that the value of land may be present or speculative. Most men believe that the rent of land will always continue to rise; and therefore they believe that the market value of land will rise also. This, however, is a matter of speculation, as to which nobody is ever quite correct, and most people are generally very much out of the way. When land speculators make a correct guess, they acquire what is termed "the unearned increment." When they make a mistake, they lose what some philosophers have attempted to call "the unearned decrement." In reality, there is no such thing as a "decrement" in land, unless it is swept away by a flood or otherwise intrinsically injured. Every penny of the value of land is unearned increment; and as the value can never be less than

nothing, there is no such thing as decrement. All discussions about increment and decrement are, therefore, mere trifling, and should not be allowed to mislead anyone.

It is of the greatest importance, however, to understand what land is, and in what its value consists — in other words, what rent is paid for. "Land," in a scientific sense, includes everything which does not belong to the animal creation and which has not been made or seriously modified by man. What man has made decays; and therefore it often falls back into the land and becomes an indistinguishable part of land. But so long as it is distinguishable it is not "land," in a scientific sense. For example, man builds a house; and this, although planted in the land, and often perhaps built entirely underneath the surface, is nevertheless not land, but improvement. If abandoned by man, and overgrown, it falls into ruin; it mingles, in its decay, with other fragments of stone and earth; and it becomes land again. So man ploughs and cultivates a field, sowing it perhaps with grass. Grass which grows purely by nature is part of the land; but grass planted by man, and all improvements in the quality of the land, made by human industry, are not, in strict science or in political economy, part of the land. All this is perfectly simple; although it requires many words to make it clear.

The value of land obviously consists in the value of the privilege of using it. No man would ever pay rent for land which he was not permitted to use for any purpose. Accordingly, land which can be used for only a limited number of purposes has a comparatively small value; while land that can be used for every conceivable purpose has very great value. This is especially important to bear in mind when considering what are called franchises. The mere franchise to carry on business as a corporation is not land and has no land value. But the so-called "franchise" of running a railroad or extending a telegraph over land, or of laying gas-pipes or oil-pipes under the surface of land, is, in the light of science, political economy, and common sense, a land value, and nothing else. It is not, in any sense, personal property. It is attached to the land; it is part of the land; and it would therefore be included, first and

foremost, among those land values which are subject to the single tax.

The single-tax theory, therefore, proposes to lay all taxation upon the value of the privilege of using land, for any and all purposes, including not merely nor mainly the use of land for farms, but, to a vastly greater extent, the use of land for building purposes in villages, towns, and cities; the use of land for mines and quarries, for railroads, telegraphs, telephones, gas-pipes, water-pipes, electric wires, and any and every other conceivable use to which land can be put. It demands the abolition of all taxes upon earnings, food, furniture, clothing, merchandise, money, buildings; the rails, rolling stock, and depots of railroad companies; the wires, poles, and other articles used for telegraphs; in short, upon anything whatever produced by man. In the case of farms, the single tax would abolish all taxation upon growing crops, planted trees, drains, fences, and structures of any kind, and would not even tax that increased value which is given to land by ploughing, sub-soiling, or otherwise improving it.

This is the single tax. It may be summed up in three sentences: *Tax nothing made by man. Tax everything not made by man. Collect all public revenue out of, and in exact proportion to, the revenue which some men collect from other men, for permission to use that which no man made.*

This is all that is *necessarily* implied in the single tax. But some of its advocates believe in what is called the single tax, limited, and others in what is called the single tax, unlimited. The former class believe that the state should take no more out of the annual rent of land than is required for the just and proper administration of government, year by year. The latter class believe that government should take just as much of the annual rent of land as it can possibly collect, without regard to the necessities of the state, and that it should devise some method of using, for the benefit of the people at large, the revenue thus taken.

The claim that the single tax should not be limited to the necessities of public revenue rests upon an argument which it is

not necessary to follow to its full extent here. It has never been more clearly stated than it was by Herbert Spencer, in 1851, in his chapter of *Social Statics*, entitled: "The Right to the Use of the Earth." Although Mr. Spencer, forty years later, suppressed this chapter, in deference to an almost ferocious opposition from the ruling classes of English society, he has never refuted it, nor indeed explicitly retracted it. His original statement was, in substance, that all men have an equal right to the use of the earth, just as truly as all men have an equal right to breathe the air; that no man, and no collection or organization of men, can ever have the right to appropriate the surface of the earth, to the exclusion of the equal right of all other men, any more than they could have the right, if they had the power, to absorb into their own private vaults one-half of all the air surrounding the earth, leaving half mankind to perish from absolute inability to breathe. He showed that this equal right to the use of the earth could not be enforced by a mere equal partition of the surface, according to area, but must be effected by the appropriation of ground rent, for the benefit of the entire community; in other words, that the distribution of land, in order to effect real equality, must be made according to value, and not according to area.

With the exception of those modern philosophers who deny that any man has any rights whatever, no one having the ability to express himself intelligently has ever undertaken to deny that Herbert Spencer's original doctrine was one which ought to have been applied at the origin of society; and the argument against it has been confined solely to its application to the present condition of society; which, under the influence of Roman law, has grown entirely away from this foundation of justice. Mr. George, taking up the subject again, many years after Herbert Spencer had written, but without knowing that anyone had preceded him in the same line of thought, arrived at the same general conclusion; and then, after reading Herbert Spencer, he went one step farther, and maintained that there could be no vested right in a future and continuing wrong, and therefore that no claim for compensation for the loss of future ground

rent ought to be recognized, but that all ground rent, for the future, should be taken for the public use. But, as it is our present object to discuss only questions of taxation, we do not feel called upon to go any farther into the discussion of this question of natural right to the use of the earth. In all that we have to say, therefore, it must be understood that we refer, under the name of "single tax," only to a method of collecting all needed government revenue from ground rent alone.

Is the single tax a just method of taxation?

That a tax of *some* amount upon ground rent, or the value of land, is just and right, is conceded by everyone. Universal theory and practice alike agree in recommending such a tax. As no one has ever disputed this, no argument need now be made in support of it. Is there any other tax of which the same thing can be said? If not, then we certainly have a tremendous presumption in favor of making the only just tax the exclusive tax. Here is a tax which can be easily assessed, without asking any questions of the taxpayer, because the value of the thing assessed is known to everybody. Here is an income, which is not earned in any degree by the labor, skill, or effort of the person receiving it. The landlord does not make land or make rent. The moment that we attempt to collect taxes from any other source we find ourselves taking from men a portion of that which they have made by their own labor and skill, by methods which impose heavy burdens upon honesty and put a premium upon fraud, evasion, and falsehood.

Beginning with direct taxes, every tax upon the value or income of personal property inevitably depends for its assessment upon the truthfulness of the taxpayer, since nobody but himself can do more than make a blind guess at what the value of his personal property is. If no sworn returns are required from him, then every assessment is a mere guess, and every taxpayer will pay either far too much or far too little. And as the power of evasion will increase in proportion to the extent and variety of his personal property, it follows that the more personal property any man possesses, the less in proportion is he likely to be taxed. If sworn returns are required, the burden is to some

extent shifted from poverty upon honesty. The honest and simple-minded man pays all the taxes; while the very shrewd, or the reckless perjurer, goes free. But even with regard to buildings and other improvements on land, much the same thing is true. The homes of the poor are of such comparatively uniform value that they can be assessed with great precision. But the dwellings and factories of the rich depend for their salable value upon a multitude of considerations, concerning which assessors must be ignorant. Their value is judged entirely from their outside appearance, which is often quite deceptive, and which is systematically made so when the pressure of taxation becomes heavy. And both as to personal property and improvements upon land, taxation operates as a heavy discouragement upon industry and progress, and most especially discourages all that class of improvements which the owner shares with his neighbors. The man who keeps his sidewalk well paved, his front garden green and bright, and the whole exterior of his house a delight to the eye, is heavily punished by taxation; while the man who leaves the outside of his house to decay, although constantly adding to the beauty of the interior, is very lightly taxed.

A vast majority of taxes, everywhere, are, however, indirect. All such taxes must, in the very nature of things, be collected mainly from those who are relatively poor; because every indirect tax is levied in proportion to what a man consumes, and not in proportion to his wealth. The millionaire's family eats very little more food than the family of any hard-working mechanic. They do not wear any more clothes at any one time; although they undoubtedly have a greater assortment of clothing, of a more valuable kind. But, except in rare cases of extravagance, the difference between the value of a rich man's clothing and the value of a comparatively poor man's bears no sort of relation to the difference between their respective wealth. All taxes upon movable goods, therefore, bear with tremendous disproportion upon the poor, to the comparative exemption of the rich. Nor is it possible to avoid this result. The often expressed idea that large taxes can be collected from the luxuries of the rich is

a pure delusion. The number of the rich is always and everywhere small; and their total consumption is therefore small. There is no country in the world which has ever been able to raise one-tenth of its income from indirect taxes out of articles consumed only by the rich.

While indirect taxation thus presses most heavily and unjustly upon the poor, it also affords continual opportunities for fraud and evasion. As the special advocates of indirect taxation are the loudest in their complaints on this score, it cannot be necessary to give illustrations. The only method by which it is even pretended that this injustice can be avoided is by the system of so-called specific duties, that is, taxing everything by the pound, gallon, or yard, without regard to its cost. This method is largely resorted to, all over the world, with the obvious result of adding tremendously to the burdens of the poor; since, when clothing is taxed by the yard, it is obvious that the poor woman's cloth, costing twenty-five cents a yard, must pay as much as the rich woman's cloth, costing five dollars.

Thus all methods of indirect taxation resolve themselves into a choice between allowing governments to rob the poor, or allowing shrewd taxpayers to rob the government. Of the general demoralization among business men, caused by the enormous premium on fraud which is offered by these methods of taxation, much might be said; but, unhappily, the entire business community is so accustomed to the spectacle, if not to the practice, of such fraud, that conscience is nearly dead upon the subject.

The income tax is sometimes held up as the ideal method. But the only income tax concerning which Americans have ever known anything or are willing to learn anything is one which offers a premium to fraud, vastly exceeding that of any other form of taxation. When the income tax expired, in 1872, false returns had become so general as to make the returns ridiculous. Even in Great Britain, where far more stringent methods are employed by the government than are possible here, owing to the concentration of population there, it is officially estimated that no more than two-thirds of the proper amount of income tax is collected from those who make sworn returns.

All opponents of the single tax emphatically agree in declaring that all other taxes are unjust, unequal, injurious, and demoralizing. But, they say: "*All* taxes are bad." This, however, none of them will maintain, when brought to close quarters, with respect to a tax on the value of land. Such a tax, they are compelled to acknowledge, can be laid and collected with greater approximation to fairness and equality than any other, provided (they hasten to add) the tax is made very light. But, when further pushed, they are compelled to admit that it makes no difference whether the tax is light or heavy; it cannot be evaded in either case, and cannot be made the means of fraud and inequality, as between the owners of land value. Their only final claim is that it is unjust to select the owners of ground rents as the sole payers of taxes. This, therefore, is all the argument which we need to consider.

We maintain that it is perfectly just to lay all taxes upon ground rent, because it is nothing in the world but a species of private taxation. It is paid by the industrious for the privilege of exerting their industry. It is paid to those who need not be industrious in order to receive it. It is paid by every man, in proportion to the benefit which he derives from being permitted to monopolize some small section of the earth. It is paid to a man who has no more right to that particular section of the earth than has the man who pays him for it. Rent itself is just and inevitable. It is perfectly right that every man should pay rent; because that represents only the value of an advantage which he has upon the earth over his fellow-men, and to which he has no more right than any other man, until he has paid for it. It is paid, however, to men who have no right whatever to receive it, except such as is given by the law of their country; in other words, by the general consent of their fellow-citizens.

Rent, therefore, is paid as the fair price of all the advantages which men gain by occupying a specially advantageous situation. In paying rent, men take into account all the advantages of government, and pay for those, among other things. Indeed, the advantages of human society and of good government are more valuable than all other advantages put together; and, accord-

ingly, rent is higher where these advantages are greatest than it is anywhere else. Fertility of soil, health of climate, brightness of sky, salubrity of air, and all other natural blessings put together will not compare, in rent-producing power, with a situation in the midst of a vast, well-organized and well-ordered community. A fragment of rock or a hole filled up with refuse in the middle of New York city is worth more than 10,000 fertile acres of the best rural land.

The landlord, therefore, collects from his tenants the full market value of all the advantages of society and government. Is it not a matter of simple justice that, having received the price of these blessings, he should pay for their cost? Having received the price, ought he not, in justice, to deliver the goods?

All other taxation than that upon the value of land is double taxation. The landlord, by force of natural competition, collects from his tenants the highest price which any human beings are willing to pay for the privilege of living in the society and under the government of that particular location. To tax the tenants over again, for what it costs to maintain that government, is simple robbery, under the forms of law. They have already paid, under the operation of that law, both natural and artificial, which compels them to pay the full value of those privileges to their landlord, all that they ought to pay; and it is no better than legalized swindling to charge them for these advantages a second time.

It is because of their persistent ignoring of these considerations that nearly all writers on the subject of taxation are compelled to abandon the old and perfectly just theory that taxation should be levied according to benefits received by the taxpayers. There is no system of taxation, other than the tax upon ground rent, under which it is possible to apportion taxation according to benefits. But under that system it is not merely possible to do so; it is impossible to do anything else. Each landlord collects from each tenant a sum, exactly proportioned to the relative benefit which that tenant receives from his particular situation. A tax, and an exclusive tax, upon ground

rents, thus collected, would in turn collect from the landlord a sum exactly proportioned to the benefits which he has received from being permitted to collect from others that for which he toiled not, neither did he spin. No one can devise an honest method of collecting a single tax on ground rents, which will lay the burden of taxation *otherwise* than in exact proportion to the benefits conferred by government. Without government, it is obvious that the landlord could not collect a dollar. And the market value of every improvement in government goes to the direct benefit of the landlord. The more economically, honestly, and efficiently any government is administered, the higher will be the rents which tenants are glad to pay for the privilege of living under it; and thus the entire cream of the benefits thus conferred goes directly to the landlord.

It would make this paper too long to show how and why an exclusive tax upon land values would suffice to meet all the requirements of government, and yet leave a very handsome surplus to landlords.

It has been amply demonstrated elsewhere that all taxes together would not absorb half the rent of the land; and no attempt has ever been made to refute the statistics given.¹ But even if this could not be proved, that would constitute no reason whatever for not collecting for public revenue as much as possibly could be collected out of ground rent. It would be time enough to add other taxes, all necessarily unjust and unequal, to this just, simple, and equal tax, when it had been found in practice insufficient.

In Great Britain, where the land is all monopolized in the possession of a few, no one pretends that the poorer classes of the community would suffer by the adoption of the single tax. All sympathy there is expended upon the unfortunate wealthy; who might, by the adoption of such a system, be deprived of some of their purple and fine linen. In the United States, the eloquence and ingenuity of opponents of the single tax are mostly concentrated in plaintive sympathy for the poor farmers.

The arguments against the single tax, made ostensibly on

¹ *Natural Taxation*, chap. x.

behalf of farmers, are (1) that farmers would be compelled to bear more than half the burden of all taxation under such a system; and (2) that the annual value of bare land in farming districts is never enough to pay even the cost of mere local government.

Every champion of the farmer asserts the truth of both of these propositions. Very little investigation is needed to prove that they cannot both be true, and that both of them are false.

1. As to the claim that the burden upon farmers would be increased, the census of 1890 shows that of the 17,000,000 adult males in the United States there were about 7,700,000 farmers and farm laborers, of whom only 3,100,000 owned any farms. The total value of their farms, including all improvements, was less than \$9,000,000,000, out of a total taxable real estate value of \$46,000,000,000.¹ They, therefore, own less than one-fifth of the real-estate value, and very much less than one-sixth of the value of land, without improvements. Instead of paying half of the taxes under the single-tax method, as is pretended, farmers would not pay so much as one-sixth part of them. At present they pay more than twice as much.

2. It has been demonstrated that the annual value of land in the United States is sufficient to pay all taxes, of every kind, more than twice over.² If, then, the farmers really did own more than half of this land value, the claim that out of this they would be unable to pay even their small local taxes out of land values becomes obviously absurd.

More than ten years have now passed since any attempt has been made to attack the soundness of the single-tax theory upon the basis of any general statistics. This has not been because the theory has been neglected and left free from attack. On the contrary, the flow of criticism has been abundant. But, without exception, recent criticisms have either been founded upon mere generalities, or have been supported by carefully selected statistics, from such localities as seemed to furnish the best material for the critics. The reason for this singular form of criticism is that rather more than ten years

¹ *Natural Taxation*, p. 184.

² *Ibid.*, p. 147.

ago several writers, almost simultaneously, attempted to refute the single-tax theory by means of statistics, professedly covering the whole of Great Britain. In reply it was shown conclusively that these statistics included the entire taxation for Great Britain and Ireland, while they excluded, in every case, all the land values of the city of London, all railroad and other franchises, and, in some cases, all land values in Scotland and Ireland.¹ When these values were included, it appeared that the ground rents of Great Britain and Ireland amounted to more than double the entire amount of taxation.

The opponents of the single tax have in recent years reversed their methods. They have abandoned all attempts to show that it would not work well in large cities and old communities; and they concentrate their efforts upon arguing that it would be entirely impracticable in rural districts and very new communities. But, obviously, in a *perfectly* new community there is nothing except the value of land to tax. In such a community there are tents, but no houses; there is very little furniture, few tools, no bonds, no banks, and no visible money. In short, there are no taxable improvements or personal property. But instantly upon the formation of any community, land values arise. Accordingly, the history of all new communities, from Ohio to Oklahoma, shows that taxation was at first levied upon the value of land alone; that this source was amply sufficient to provide all needed revenue; and that the growth of each community, under that form of taxation, was more rapid than it ever has been under any other.

A moment's reflection will show how absurd and impossible it would be to adopt, in any strictly new community, the forms of taxation which are so highly commended among us. Would any new settlers on an uninhabited island impose a tariff on imports? Would they think of levying a tax upon money brought into the island? Would they think of taxing the comforts, necessities, or luxuries of life, either when coming in or after they had been brought in? In short, would they ever dream, during the first year, of imposing any tax upon personal property or upon build-

¹ *Natural Taxation*, p. 137.

ings? Would they not rather offer a bounty for the introduction of all these necessities of life?

It is, in fact, only after a country has become settled, and in some degree wealthy, that its people are seized with the madness of keeping out wealth by taxes upon importations, or of driving out wealth by taxes upon money, tools, machinery, and useful productions in general. It is no wonder that men declare all taxes to be bad. All taxes which in any way tend to diminish wealth, morality, and comfort *are* bad. As every tax, other than the single tax upon ground rent alone, produces precisely these evil results, every tax, except that upon the value of land alone, is irredeemably bad. And as there must be *some* taxation, and heavy taxation too, the single tax, which, to say the very least, does *not* produce any of these bad results, is necessary, just, and righteous.

THOMAS G. SHEARMAN.

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